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GOVERNOR



ANGELE DAVIS
COMMISSIONER OF ADMINISTRATION

State of Louisiana
Division of Administration
Office of State Uniform Payroll

December 09, 2009

OFFICE OF STATE UNIFORM PAYROLL MEMORANDUM #2010-24

TO: All ISIS HR Paid Agencies

FROM: Andrea P. Hubbard
Director

SUBJECT: Update to Employee/Employer Retirement System Rates for Fiscal Year 2009/2010

Listed below are changes to the employer contribution rates effective the first payday of 2010 for Parochial Employees' Retirement System (PERS):

	From:	To:
• Parochial Employees' Retirement System (Employer Rate)		
○ Plan A	12.25%	15.75%
○ Plan A – DROP	12.25%	15.75%
○ Plan B	6.25%	10.00%
○ Plan B – DROP	6.25%	10.00%

Parochial Employees' Retirement System rates are effective on a calendar year basis from January to December. The employee rates for these plans remain unchanged at this time.

A revised table listing the employee/employer retirement system rates in effect for the 2009/2010 fiscal year is attached. **This table replaces the table attached to OSUP Memorandum #2010-23.**

If you have any questions, please contact a member of the OSUP WTA Unit at _DOA-OSUP-WTA@la.gov or (225):

Tiko Ary	342-1651	Gary Bennett	342-1652
Wendy Eggert	342-0714	Tracy Smith	219-0191
Cindy McClure	342-5346	Penny Jones	342-2053

APH:THA/ral

FISCAL YEAR 2009/2010 RETIREMENT CONTRIBUTION RATES

		ISIS HR	Employee Rate		Employer
		<u>Plan Code</u>	<u>Pre-Tax</u>	<u>Post-Tax</u>	<u>Rate</u>
State Retirement					
State Employees'	Hired before 07/01/06	LASE	7.50%		18.60%
State Employees'	Hired on or after 07/01/06	LAS6	8.00%		18.60%
Corrections Component 1		LC01	9.00%		18.60%
Corrections Component 2		LC02	9.00%		18.60%
Wildlife & Fisheries Plan		LASW	9.50%		18.60%
LASERS Misc Plan/Legislative Plan		LAMP	9.50% - 11.50%		18.60%
Treasurer's Plan		LAST	7.50%		18.60%
ORP-Great West	Hired before 07/01/06	LAOG	7.50%		18.60%
ORP-Great West	Hired on or after 07/01/06	LAG6	8.00%		18.60%
LASERS DROP		LASD			
LASERS 100% Vested		LA40			18.60%
LASERS Governor/Lt. Governor		LASG	11.50%		18.60%
LASERS Peace Officers		LCPO	9.00%		18.60%
LASERS Bridge Police Plan		LABP	8.50%		18.60%
LASERS Alcohol & Tobacco (Effective 07/01/2008)		LATC	9.00%		18.60%
Teachers' Retirement					
Teachers' Retirement		TRSL	8.00%		15.50%
Non-Deferred Teachers' Plan		TRSN		8.00%	15.50%
ORP-Aetna Teachers' Plan		ORPA	8.00%		15.50%
ORP-TIAA Teachers' Plan		ORPT	8.00%		15.50%
ORP-VALIC Teachers' Plan		ORPV	8.00%		15.50%
TRSL DROP		TRSD			
TRSL 100% Vested		TR40			15.50%
State Police Retirement					
State Police Retirement		LSPR	8.50%**		41.3%**
State Police Retirement DROP		LSPD			
State Police Retirement DROP – Return to Work		LSPW	8.00%**		41.3%**
State Police 100% Vested		LT33			
Registrar of Voters Employees' Retirement					
Registrar of Voters Employees' Retirement		ROVR	7.00%		3.50%
ROVERS DROP		ROVD			3.50%
District Attorneys'					
District Attorneys'		LDAR		7.00%	5.00%
District Attorneys' DROP		LDAD		0.50%	5.00%
La. Deferred Comp. Retirement					
Plan 1, without state share		457R	7.50%		
School Employees' Retirement					
School Employees' (sheltered plan)		LSER	7.50%		17.60%
LSERS DROP		LSED			
LSERS 100% Accrual		LE35			17.60%
Sheriffs' Pension & Relief Fund					
Sheriffs' Pension		SPRF	10.00%		11.00%

	<u>ISIS HR Plan Code</u>	<u>Employee Rate</u>	<u>Post-Tax</u>	<u>Employer Rate</u>
<i>Parochial Employees' Retirement System</i>				
Soil and Water Employees, Plan B	PARB	3.00%		10.00%*
Soil and Water Employees, Plan B - DROP	PARD			10.00%*
Plan A	PERS	9.50%		15.75%*
Plan A - DROP	PERD			15.75%*
<i>Social Security</i>			6.20%	6.20%
<i>Medicare</i>			1.45%	1.45%
* Change effective 1 st Payday of 2010				
** Change effective 10/1/2009				